

REG-1 Addendum A
Cigarette and Tobacco Products Taxes

Connecticut Tax Registration Number

Instructions

1. This addendum must be submitted with **Form REG-1, Business Taxes Registration Application**.
2. If you have previously been issued a Connecticut Tax Registration Number by the Department of Revenue Services (DRS), enter the number in the space provided and only complete Sections 1 through 6 and Section 14 of **Form REG-1**.
3. If you are applying for a cigarette distributor license and will be purchasing cigarettes to which Connecticut cigarette tax stamps are not affixed, you will be required to provide additional information.
Contact the DRS Registration Unit at **860-297-5770** during business hours.
4. See the back of this form for fee information. This application will not be processed without the correct accompanying fees.

Definitions: Read the definitions below and check all the boxes that apply to you.

Part I: Cigarettes Cigarette licenses expire September 30 of each year.

Dealer

Over-the-counter retailer: Any person selling cigarettes at a retail store, such as a grocery or drug store

☐ Retailer

Vending machine dealer: Any person operating and servicing 24 or less cigarette vending machines

☐ Vending machine dealer

If you check the box for vending machine dealer, enter the number of vending machines you will own and operate. Exclude any vending machines in storage. *(Complete Schedule A on the back of this form.)*

No. of machines: _____

Distributor

Do you intend to purchase cigarettes to which you will affix Connecticut cigarette tax stamps?

☐ Yes ☐ No

Address at which stamps are to be affixed or cigarettes stored: _____

Wholesaler: Any person, other than a buying pool, who purchases cigarettes at wholesale from manufacturers or other distributors for sale to licensed dealers and who maintains an established place of business which has facilities in which a substantial stock of cigarettes and related merchandise for resale can be kept at all times, and who sells at least 75% of the cigarettes to retailers who, at no time will own any interest in the business of the distributor as a partner, stockholder, or trustee

☐ Wholesaler

Chain operator: Any person operating five or more retail stores in this state for the sale of cigarettes. Chain operators must attach a list showing the physical location of all retail stores operated in Connecticut. *(Complete Schedule B on the back of this form.)*

☐ Chain operator

Vending machine operator: Any person operating and servicing 25 or more cigarette vending machines in this state who buys the cigarettes at wholesale and sells them in vending machines. Vending machine operators must attach a list giving the description and location of all vending machines owned and operated within Connecticut.

☐ Vending machine operator

If you check the box for vending machine operator, enter the number of vending machines you will own and operate. Exclude any vending machines in storage. *(Complete Schedule A on the back of this form.)*

No. of machines: _____

Importer: Any person who imports into this state unstamped cigarettes, at least 75% of which are to be sold to others for resale

☐ Importer

Storage facility operator: Any person operating storage facilities for unstamped cigarettes in this state

☐ Storage facility operator

Manufacturer

Manufacturer: Any person in Connecticut engaged in the business of manufacturing cigarettes or any person who is a tobacco products manufacturer as defined in Conn. Gen. Stat. §4-28h(9)

☐ Manufacturer

If you check any of the boxes in Part I, **enter the date** that you will start selling cigarettes:

$\frac{\text{m}}{\text{m}} - \frac{\text{d}}{\text{d}} - \frac{\text{y}}{\text{y}}$

Part II: Tobacco Products Tobacco products licenses expire June 30 of each year.

Distributor: Any person in this state (a) engaged in the business of manufacturing tobacco products, (b) who purchases tobacco products at wholesale from manufacturers or other distributors for sale, or (c) imports into this state tobacco products, at least 75% of which are to be sold

☐ Distributor

Unclassified importer: Any person, other than a distributor, who imports, receives, or acquires tobacco products from outside this state for use or consumption in this state

☐ Unclassified importer

If you check any of the boxes in Part II, **enter the date** that you will start selling tobacco products:

$\frac{\text{m}}{\text{m}} - \frac{\text{d}}{\text{d}} - \frac{\text{y}}{\text{y}}$

For DRS Use Only

Authorized Signature

Date

Effective Date

Bond Amount

Schedule A: Schedule of Vending Machine Locations *(Attach list if necessary)*

Make of Machine	Model Number	Name and Address of Premises Where Machines Are Located

Schedule B: Schedule of Retail Store Locations of Chain Operators *(Attach list if necessary)*

Tax Registration Number	Location

Declaration for Cigarette Distributors Who Will Not Purchase Unstamped Cigarettes: In accordance with the provisions of Conn. Agencies Regs. §12-293a(a)-1, the undersigned applicant for a cigarette distributor's license requests permission from DRS to be exempted from filing **Form CT-15, Monthly Tax Stamp and Cigarette Report, Resident Distributor**, or **Form CT-15a, Monthly Tax Stamp and Cigarette Report, Nonresident Distributor**, for a period corresponding with the license.

I attest: (a) I will not acquire unstamped cigarettes or cigarettes bearing tax stamps of other states in the conduct of my business; and (b) should I desire to acquire unstamped cigarettes or cigarettes bearing tax stamps of other states during the period this declaration is in effect, I know that I must immediately notify the Commissioner of Revenue Services, and that any privileges granted to me by this declaration will become null and void and I will be required to file monthly distributor's reports.

Authorized Signature _____	Title _____	Date _____
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Declaration for Tobacco Products Distributors Who Will Only Purchase Tax-Paid Tobacco Products: I declare under penalty of law that, to the best of my knowledge and belief, the Connecticut tobacco products tax has previously been paid on all tobacco products to be sold by the applicant.

Authorized Signature _____	Title _____	Date _____
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Declaration for All Taxpayers: I declare under penalty of law that I have examined this application (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I agree to comply, and I attest that I have complied with, the provisions of Chapter 214 of the Connecticut General Statutes, including the prohibition against selling cigarettes below cost, placement of vending machines where accessible to minors, and with all rules and regulations made under Chapter 214, and have complied with all laws of the State of Connecticut related to cigarette taxes. I understand the penalty for willfully delivering a false application to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Authorized Signature _____	Title _____	Date _____
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Fee Information			Fee	Remitted
	Cigarette Dealer's License - retailer		\$25.00	\$
	Cigarette Dealer's License - vending machine dealer (1 to 24 vending machines)		\$25.00	\$
	Cigarette Distributor's License - vending machine operator (25 or more vending machines)		\$1,000.00	\$
	Cigarette Distributor's License - wholesaler, importer, storage facility operator		\$1,000.00	\$
	Cigarette Distributor Chain Operator	5 to 14 retail locations under same ownership	\$250.00	\$
		15 to 24 retail locations under same ownership	\$500.00	\$
		25 or more retail locations under same ownership	\$1,000.00	\$
	Penalty for failure to secure cigarette license \$5 per day X _____ days		\$5 per day	\$
	Cigarette Manufacturer as defined in Conn. Gen. Stat. §4-28h(9)		\$5,000.00	\$
	Distributor of Tobacco Products		\$100.00	\$
	Tobacco Products Unclassified Importer		\$0.00	\$
	Total Remitted (Carry total amount due to Section 13 of REG-1)			\$